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## NEW YORK STATE ASSOCIATION OF WHOLESALE MARKETERS AND DISTRIBUTORS

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August 17, 1995 President

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Secretary
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Treasurer

Mr. Carl Cayne Queens Tobacco & Candy Company 134-12 Atlantic Avenue Richmond Hill, NY 11419

Dear Carl:

Enclosed is a paragraph that some companies are using instead of separating the pre-collected sales tax of \$1.40/\$1/75 out of the price per carton.

PRICE PER CARTON OF CIGARETTES INCLUDES PRE-COLLECTED SALES TAX (\$1.40 FOR 10/20 PACKS, 20/10 PACKS, 8/25 PACKS OR \$1.75 FOR 10/25 PACKS).

is a New York State stamping agent who pays and passes through this tax to the buyer and certifies that the information contended in this invoice is to the best of its knowledge and belief, true, correct and complete.

This statement seems to satisfy all the requirements in the law, it is unofficial and of this writing has not been approved or disapproved by the Tax Department. It is a sample only, but it may assist you in reducing your clerical burden on the collection of this complex and onerous pre-collection tax system.

Arthur H. Katz